

EXHIBIT B

October 9, 2023
The Honorable Edgardo Ramos
United States District Court
For the Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Ramos,

My name is Renée Horowitz. I am the mother of Seth Horowitz. Seth's father, George Horowitz and I met when we were sixteen years old and got married at twenty-one years old in 1971. Seth was born in September 1976 and four years later his sister was born. George and I were going to grow old together and hopefully welcome grandchildren. That was not to be. George died four days after our thirty-fourth wedding anniversary from a rare kidney cancer at the age of fifty-five. All of our lives were changed that day. Our future would look differently without the strong presence of George. He was Seth's best friend and someone Seth looked up to. George leaned on Seth especially when George was first diagnosed with kidney cancer. It was Seth who was in the doctor's office with him that day. Seth was married not even a year with a pregnant wife when George passed away. With all of that going on in his life, Seth had just lost one of the most important parts of his young life. After George passed away, my son stepped up to become my point man, much more than a son. He helped me with every part of my life in such a caring and responsible way. And he continues to do that to this day.

But let me go back to the sweet, cute little boy that I know. Seth was such an easy going baby. He talked early. He became my best buddy. We were always close. George worked long hours so a lot of things fell to me. I practiced baseball with Seth when he was young. He took karate which I drove him to weekly. When George was able to, he would take karate with him. Seth was a friend to everyone he met. He is still very close with many of his college friends who are lifelong friends. He's the kind of man you want to stand with and to have your back. In sixth grade Seth's school principal asked him to mentor a fellow sixth grader who needed someone his age to guide him and teach him how to be a better person.

As a family the four of us did so much together including eating out, going on family vacations and just hanging out together. Seth would often double date with George and I. We were a tight family and continue to be, minus our strong leader. Seth was an excellent student, a hard worker. He received the National Honor Society award in his senior year of high school. Seth was chosen by his peers to be "Mr. Manalapan" at his Manalapan High School homecoming. He earned a scholarship to George Washington University. His scholarship was for his soccer skills. After injuring his knee the

University transferred his scholarship to an academic scholarship based on his high grades. During Seth's younger years he excelled at every sport he tried. Through hard work and determination he played varsity soccer during his junior and senior years in high school becoming the captain of his team. Seth was told early on by his junior high school coach that he would never succeed as a soccer player because he was too short. He never let that get in his way, he just worked harder to prove his coach wrong and to succeed at a sport that he loved.

One of my favorite memories from those years was the large floral bouquet Seth bought for me, on his own with his own money, to thank me for always driving him to every practice every day. Seth didn't get his driver's license until after the summer practices, summer league and tryouts so I drove him. He was always appreciative of anything George and I were able to do for him, never taking anything for granted. He worked part time after school and on weekends during high school. That strong work ethic continued through his college years working at jobs to help with his school expenses and still maintaining excellent grades. That strong work ethic continues to this day.

Imagine being twenty-nine years old with so much resting on your shoulders. Becoming President of Everlast, stepping into your father's shoes. Walking through the same office hallways and then having to sit at your father's desk that would bring constant memories of your loss. While also looking out for your mother (who worked part time at a local school in New Jersey) and being there for your newly pregnant wife. Seth managed all of this and more without his best friend, his role model, his father. His strength at that time was unparalleled.

Getting back to the here and now, I love my son very much, always have and always will. We take long walks and talk about everything and anything. There are times I feel alone and lost but Seth is always there for me. I look to Seth for help with just about every part of my life. I met my partner of nine years, Steve, through Seth. So you see Seth was helpful even in that part of my life. My daughter in law, Lori, is like a daughter to me. We speak on the phone several times during the week, and she's always there for me. Seth and Lori are a perfect couple, both kind, caring and loving.

I am so proud of the dad my son has become. The sweet, kind and caring son I know is now that kind of dad. Seth is a hands-on dad to his three children. He is an integral part of his children's lives. He is a homework helper, a basketball coach and always there for his children in any way he is needed or wanted. My grandchildren are as appreciative to Lori and Seth as Seth was to me and George at their ages. They are a tight knit family unit and do so much together. My grandchildren are so sweet, caring and just wonderful to spend time with. Being with Seth, Lori and my grandkids lifts my spirits every time I'm with them. I've earned the nickname "The Stayer" because I never want to leave. Seeing Seth and his family together is a picture of love, kindness

and caring for others. I'm so happy and proud to be part of their lives.

Sincerely,

Renée Horowitz